

UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF PUERTO RICO

In re:

THE FINANCIAL OVERSIGHT AND  
MANAGEMENT BOARD FOR PUERTO RICO,

as representative of

THE COMMONWEALTH OF PUERTO RICO, *et*  
*al.*,

Debtors.<sup>1</sup>

PROMESA

Title III

No. 17 BK 3283-LTS

(Jointly Administered)

ORDER GRANTING EIGHTEENTH OMNIBUS OBJECTION (NON-SUBSTANTIVE) OF  
PUERTO RICO SALES TAX FINANCING CORPORATION TO DEFICIENT CLAIMS

Upon the *Eighteenth Omnibus Objection (Non-Substantive) of Puerto Rico Sales Tax Financing Corporation to Deficient Claims* (Docket Entry No. 4504 in Case No. 17-3283, the “Eighteenth Omnibus Objection”),<sup>2</sup> dated December 19, 2018, of the Puerto Rico Sales Tax Financing Corporation (“COFINA”), for entry of an order disallowing in their entirety certain claims filed against COFINA, as more fully set forth in the Eighteenth Omnibus Objection and supporting exhibits thereto; and the Court having jurisdiction to consider the Eighteenth Omnibus

<sup>1</sup> The Debtors in these Title III Cases, along with each Debtor’s respective Title III case number and the last four (4) digits of each Debtor’s federal tax identification number, as applicable, are the (i) Commonwealth of Puerto Rico (the “Commonwealth”) (Bankruptcy Case No. 17 BK 3283-LTS) (Last Four Digits of Federal Tax ID: 3481); (ii) Puerto Rico Sales Tax Financing Corporation (“COFINA”) (Bankruptcy Case No. 17 BK 3284-LTS) (Last Four Digits of Federal Tax ID: 8474); (iii) Puerto Rico Highways and Transportation Authority (“HTA”) (Bankruptcy Case No. 17 BK 3567-LTS) (Last Four Digits of Federal Tax ID: 3808); (iv) Employees Retirement System of the Government of the Commonwealth of Puerto Rico (“ERS”) (Bankruptcy Case No. 17 BK 3566-LTS) (Last Four Digits of Federal Tax ID: 9686); and (v) Puerto Rico Electric Power Authority (“PREPA” and together with the Commonwealth, COFINA, HTA, and ERS, the “Debtors”) (Bankruptcy Case No. 17 BK 4780-LTS) (Last Four Digits of Federal Tax ID: 3747) (Title III case numbers are listed as Bankruptcy Case numbers due to software limitations).

<sup>2</sup> Capitalized terms not otherwise defined herein shall have the meanings given to such terms in the Eighteenth Omnibus Objection.

Objection and to grant the relief requested therein pursuant to Section 306(a) of the *Puerto Rico Oversight, Management, and Economic Stability Act* (“PROMESA”)<sup>3</sup>; and venue being proper pursuant to Section 307(a) of PROMESA; and due and proper notice of the Eighteenth Omnibus Objection having been provided to those parties identified therein, and no other or further notice being required; and each of the claims identified in Exhibit A to the Eighteenth Omnibus Objection (collectively, the “Deficient Claims”) having failed to comply with the applicable rules and the Bar Date Orders by not providing a basis for the claim, such that COFINA cannot determine the validity of the claim; and, upon the record of the hearing held on the Eighteenth Omnibus Objection on March 13, 2019, and the rulings made therein, the Court having determined that the relief sought in the Eighteenth Omnibus Objection is in the best interest of COFINA, its creditors, and all the parties in interest; and the Court having determined that the legal and factual bases set forth in the Eighteenth Omnibus Objection establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is hereby

ORDERED that the Eighteenth Omnibus Objection is GRANTED as set forth herein; and it is further

ORDERED that the Deficient Claims are hereby disallowed in their entirety; and it is further

ORDERED that Prime Clerk, LLC, is authorized and directed to delete the Deficient Claims from the official claims register in the COFINA Title III Case; and it is further

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<sup>3</sup> PROMESA is codified at 48 U.S.C. §§ 2101-2241.

ORDERED that this Court shall retain jurisdiction to hear and determine all matters arising from or related to the implementation, interpretation, or enforcement of this Order.

SO ORDERED.

Dated: March 26, 2019

/s/ Laura Taylor Swain  
LAURA TAYLOR SWAIN  
United States District Judge